

CITY OF WEST BEND, IOWA  
HSB 328 & SSB 1227  
Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$7.70989	\$351,389	\$0	\$351,389	
2026-27	\$4.39067	\$358,417	\$8,616	\$367,033	4.5%
2027-28	\$4.48188	\$374,374	\$8,795	\$383,168	4.4%
2028-29	\$4.37392	\$390,832	\$8,583	\$399,415	4.2%
2029-30	\$4.46254	\$407,404	\$8,757	\$416,161	4.2%
2030-31	\$4.35283	\$424,484	\$8,542	\$433,026	4.1%
2031-32	\$4.44042	\$441,636	\$8,713	\$450,349	4.0%
2032-33	\$4.33109	\$459,357	\$8,499	\$467,855	3.9%
2033-34	\$4.41122	\$476,409	\$8,656	\$485,065	3.7%
2034-35	\$4.30246	\$494,766	\$8,443	\$503,209	3.7%
2035-36	\$4.37588	\$511,694	\$8,587	\$520,281	3.4%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$89,120,671	\$45,576,382	\$3,814,944	\$49,391,326
2026-27	\$88,249,825	\$83,593,754	\$4,276,159	\$87,869,914
2027-28	\$90,150,575	\$85,492,793	\$4,277,870	\$89,770,664
2028-29	\$96,190,710	\$91,317,409	\$4,493,389	\$95,810,799
2029-30	\$98,131,460	\$93,256,449	\$4,495,100	\$97,751,549
2030-31	\$104,582,809	\$99,481,418	\$4,721,481	\$104,202,898
2031-32	\$106,523,560	\$101,420,457	\$4,723,192	\$106,143,649
2032-33	\$113,363,455	\$108,022,567	\$4,960,977	\$112,983,544
2033-34	\$115,304,205	\$109,961,606	\$4,962,688	\$114,924,294
2034-35	\$122,550,795	\$116,958,437	\$5,212,448	\$122,170,884
2035-36	\$124,491,546	\$118,897,476	\$5,214,159	\$124,111,635

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	61.87%	-1.52%	60.35%	29.60%	8.33%	0.04%
2026-27	80.04%	-13.69%	66.34%	26.90%	5.38%	0.02%
2027-28	78.46%	-13.47%	64.99%	28.40%	5.26%	0.02%
2028-29	76.56%	-12.67%	63.89%	29.88%	4.98%	0.02%
2029-30	75.15%	-12.44%	62.71%	31.19%	4.88%	0.02%
2030-31	73.42%	-11.68%	61.74%	32.51%	4.62%	0.02%
2031-32	72.17%	-11.48%	60.69%	33.67%	4.54%	0.02%
2032-33	70.61%	-10.79%	59.81%	34.85%	4.31%	0.02%
2033-34	69.51%	-10.63%	58.88%	35.88%	4.23%	0.02%
2034-35	68.09%	-10.01%	58.08%	36.96%	4.02%	0.02%
2035-36	67.10%	-9.87%	57.24%	37.89%	3.96%	0.02%

**NOTE:** Total Taxable Valuation will be lower than the Total Assessed valuation because:  
1) Ag Land and Ag Building values are excluded, and  
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WEST BEND, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$45,576,382	\$7.70989	\$351,389
2026-27	\$83,593,754	\$4.39067	\$367,033
2027-28	\$85,492,793	\$4.48188	\$383,168
2028-29	\$91,317,409	\$4.37392	\$399,415
2029-30	\$93,256,449	\$4.46254	\$416,161
2030-31	\$99,481,418	\$4.35283	\$433,026
2031-32	\$101,420,457	\$4.44042	\$450,349
2032-33	\$108,022,567	\$4.33109	\$467,855
2033-34	\$109,961,606	\$4.41122	\$485,065
2034-35	\$116,958,437	\$4.30246	\$503,209
2035-36	\$118,897,476	\$4.37588	\$520,281

CITY OF WEST BEND, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$45,576,382	\$7.70989	\$351,389
2026-27	\$48,286,433	\$7.55872	\$364,984
2027-28	\$50,387,276	\$7.41051	\$373,395
2028-29	\$53,552,880	\$7.41051	\$396,854
2029-30	\$55,692,523	\$7.41051	\$412,710
2030-31	\$59,087,760	\$7.41051	\$437,870
2031-32	\$61,266,332	\$7.41051	\$454,015
2032-33	\$64,902,762	\$7.41051	\$480,962
2033-34	\$67,122,433	\$7.41051	\$497,411
2034-35	\$71,012,287	\$7.41051	\$526,237
2035-36	\$73,275,096	\$7.41051	\$543,006

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$35,307,321	(\$3.16805)	\$2,049
2027-28	\$35,105,518	(\$2.92863)	\$9,773
2028-29	\$37,764,529	(\$3.03659)	\$2,561
2029-30	\$37,563,926	(\$2.94797)	\$3,451
2030-31	\$40,393,658	(\$3.05768)	-\$4,845
2031-32	\$40,154,125	(\$2.97009)	-\$3,665
2032-33	\$43,119,805	(\$3.07942)	-\$13,107
2033-34	\$42,839,174	(\$2.99929)	-\$12,346
2034-35	\$45,946,150	(\$3.10805)	-\$23,028
2035-36	\$45,622,380	(\$3.03463)	-\$22,725

CITY OF WEST BEND, IOWA  
Estimated Tax Bill - **ACFGL Portion ONLY**  
*Change between FY 2026 and FY 2031*

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$183	\$269	\$50,000	\$51,515	\$183	\$224	\$50,000	\$58,947	\$165	\$39	\$141	\$39	\$183	\$257
\$100,000	\$123,480	\$366	\$537	\$100,000	\$103,030	\$366	\$448	\$100,000	\$117,894	\$348	\$296	\$324	\$296	\$366	\$513
\$150,000	\$185,220	\$549	\$806	\$150,000	\$154,545	\$549	\$673	\$150,000	\$176,842	\$531	\$552	\$507	\$552	\$549	\$770
\$200,000	\$246,960	\$895	\$1,075	\$200,000	\$206,060	\$895	\$897	\$200,000	\$235,789	\$714	\$809	\$690	\$809	\$731	\$1,026
\$250,000	\$308,700	\$1,242	\$1,344	\$250,000	\$257,575	\$1,242	\$1,121	\$250,000	\$294,736	\$896	\$1,065	\$873	\$1,065	\$914	\$1,283
\$300,000	\$370,440	\$1,589	\$1,612	\$300,000	\$309,090	\$1,589	\$1,345	\$300,000	\$353,683	\$1,079	\$1,322	\$1,056	\$1,322	\$1,097	\$1,540
\$400,000	\$493,920	\$2,283	\$2,150	\$400,000	\$412,120	\$2,283	\$1,794	\$400,000	\$471,578	\$1,445	\$1,835	\$1,421	\$1,835	\$1,463	\$2,053
\$500,000	\$617,400	\$2,977	\$2,687	\$500,000	\$515,151	\$2,977	\$2,242	\$500,000	\$589,472	\$1,811	\$2,348	\$1,787	\$2,348	\$1,828	\$2,566
\$600,000	\$740,880	\$3,671	\$3,225	\$600,000	\$618,181	\$3,671	\$2,691	\$600,000	\$707,366	\$2,176	\$2,861	\$2,153	\$2,861	\$2,194	\$3,079
\$700,000	\$864,360	\$4,365	\$3,762	\$700,000	\$721,211	\$4,365	\$3,139	\$700,000	\$825,261	\$2,542	\$3,375	\$2,518	\$3,375	\$2,560	\$3,592
\$800,000	\$987,840	\$5,059	\$4,300	\$800,000	\$824,241	\$5,059	\$3,588	\$800,000	\$943,155	\$2,908	\$3,888	\$2,884	\$3,888	\$2,926	\$4,105
\$900,000	\$1,111,320	\$5,753	\$4,837	\$900,000	\$927,271	\$5,753	\$4,036	\$900,000	\$1,061,050	\$3,273	\$4,401	\$3,250	\$4,401	\$3,291	\$4,619
\$1,000,000	\$1,234,800	\$6,447	\$5,375	\$1,000,000	\$1,030,301	\$6,447	\$4,485	\$1,000,000	\$1,178,944	\$3,639	\$4,914	\$3,615	\$4,914	\$3,657	\$5,132
\$2,000,000	\$2,469,600	\$13,386	\$10,750	\$2,000,000	\$2,060,602	\$13,386	\$8,969	\$2,000,000	\$2,357,888	\$7,296	\$10,046	\$7,272	\$10,046	\$7,314	\$10,263
\$3,000,000	\$3,704,400	\$20,324	\$16,125	\$3,000,000	\$3,090,903	\$20,324	\$13,454	\$3,000,000	\$3,536,832	\$10,953	\$15,178	\$10,929	\$15,178	\$10,971	\$15,395
\$4,000,000	\$4,939,200	\$27,263	\$21,499	\$4,000,000	\$4,121,204	\$27,263	\$17,939	\$4,000,000	\$4,715,776	\$14,610	\$20,309	\$14,586	\$20,309	\$14,628	\$20,527
\$5,000,000	\$6,174,000	\$34,202	\$26,874	\$5,000,000	\$5,151,505	\$34,202	\$22,424	\$5,000,000	\$5,894,720	\$18,267	\$25,441	\$18,243	\$25,441	\$18,285	\$25,659
\$6,000,000	\$7,408,800	\$41,141	\$32,249	\$6,000,000	\$6,181,806	\$41,141	\$26,908	\$6,000,000	\$7,073,664	\$21,924	\$30,573	\$21,900	\$30,573	\$21,942	\$30,790
\$7,000,000	\$8,643,600	\$48,080	\$37,624	\$7,000,000	\$7,212,107	\$48,080	\$31,393	\$7,000,000	\$8,252,608	\$25,581	\$35,705	\$25,557	\$35,705	\$25,598	\$35,922
\$8,000,000	\$9,878,400	\$55,019	\$42,999	\$8,000,000	\$8,242,408	\$55,019	\$35,878	\$8,000,000	\$9,431,552	\$29,238	\$40,836	\$29,214	\$40,836	\$29,255	\$41,054
\$9,000,000	\$11,113,200	\$61,958	\$48,374	\$9,000,000	\$9,272,709	\$61,958	\$40,363	\$9,000,000	\$10,610,496	\$32,895	\$45,968	\$32,871	\$45,968	\$32,912	\$46,186
\$10,000,000	\$12,348,000	\$68,897	\$53,749	\$10,000,000	\$10,303,010	\$68,897	\$44,847	\$10,000,000	\$11,789,440	\$36,552	\$51,100	\$36,528	\$51,100	\$36,569	\$51,317
\$15,000,000	\$18,522,000	\$103,591	\$80,623	\$15,000,000	\$15,454,515	\$103,591	\$67,271	\$15,000,000	\$17,684,160	\$54,836	\$76,759	\$54,812	\$76,759	\$54,854	\$76,976
\$20,000,000	\$24,696,000	\$138,286	\$107,497	\$20,000,000	\$20,606,020	\$138,286	\$89,695	\$20,000,000	\$23,578,880	\$73,121	\$102,417	\$73,097	\$102,417	\$73,139	\$102,635
\$25,000,000	\$30,870,000	\$172,980	\$134,372	\$25,000,000	\$25,757,525	\$172,980	\$112,118	\$25,000,000	\$29,473,600	\$91,405	\$128,076	\$91,382	\$128,076	\$91,423	\$128,294
\$30,000,000	\$37,044,000	\$207,675	\$161,246	\$30,000,000	\$30,909,030	\$207,675	\$134,542	\$30,000,000	\$35,368,320	\$109,690	\$153,735	\$109,666	\$153,735	\$109,708	\$153,952
\$35,000,000	\$43,218,000	\$242,369	\$188,121	\$35,000,000	\$36,060,535	\$242,369	\$156,965	\$35,000,000	\$41,263,040	\$127,975	\$179,393	\$127,951	\$179,393	\$127,992	\$179,611
\$40,000,000	\$49,392,000	\$277,064	\$214,995	\$40,000,000	\$41,212,040	\$277,064	\$179,389	\$40,000,000	\$47,157,760	\$146,259	\$205,052	\$146,236	\$205,052	\$146,277	\$205,270
\$45,000,000	\$55,566,000	\$311,758	\$241,869	\$45,000,000	\$46,363,545	\$311,758	\$201,813	\$45,000,000	\$53,052,480	\$164,544	\$230,711	\$164,520	\$230,711	\$164,562	\$230,928
\$50,000,000	\$61,740,000	\$346,453	\$268,744	\$50,000,000	\$51,515,050	\$346,453	\$224,236	\$50,000,000	\$58,947,200	\$182,829	\$256,369	\$182,805	\$256,369	\$182,846	\$256,587

CITY OF WEST BEND, IOWA  
Estimated Tax Bill - ACFGL Portion ONLY  
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$86	46.98%	\$41	22.64%	(\$126)	(76.41%)	(\$102)	(72.45%)	\$74	40.33%
\$100,000	\$172	46.98%	\$83	22.64%	(\$52)	(15.07%)	(\$29)	(8.84%)	\$147	40.33%
\$150,000	\$258	46.98%	\$124	22.64%	\$21	4.02%	\$45	8.89%	\$221	40.33%
\$200,000	\$179	20.04%	\$1	0.16%	\$95	13.32%	\$119	17.22%	\$295	40.33%
\$250,000	\$101	8.15%	(\$121)	(9.76%)	\$169	18.83%	\$193	22.07%	\$369	40.33%
\$300,000	\$23	1.45%	(\$244)	(15.35%)	\$243	22.47%	\$266	25.23%	\$442	40.33%
\$400,000	(\$133)	(5.84%)	(\$489)	(21.43%)	\$390	26.99%	\$414	29.11%	\$590	40.33%
\$500,000	(\$290)	(9.73%)	(\$735)	(24.68%)	\$538	29.68%	\$561	31.41%	\$737	40.33%
\$600,000	(\$446)	(12.15%)	(\$980)	(26.70%)	\$685	31.47%	\$709	32.92%	\$885	40.33%
\$700,000	(\$603)	(13.80%)	(\$1,226)	(28.08%)	\$832	32.75%	\$856	34.00%	\$1,032	40.33%
\$800,000	(\$759)	(15.00%)	(\$1,471)	(29.08%)	\$980	33.70%	\$1,004	34.80%	\$1,180	40.33%
\$900,000	(\$915)	(15.91%)	(\$1,716)	(29.84%)	\$1,127	34.44%	\$1,151	35.42%	\$1,327	40.33%
\$1,000,000	(\$1,072)	(16.62%)	(\$1,962)	(30.43%)	\$1,275	35.03%	\$1,299	35.92%	\$1,475	40.33%
\$2,000,000	(\$2,636)	(19.69%)	(\$4,416)	(32.99%)	\$2,750	37.69%	\$2,773	38.14%	\$2,950	40.33%
\$3,000,000	(\$4,200)	(20.66%)	(\$6,870)	(33.80%)	\$4,225	38.57%	\$4,248	38.87%	\$4,424	40.33%
\$4,000,000	(\$5,764)	(21.14%)	(\$9,324)	(34.20%)	\$5,699	39.01%	\$5,723	39.24%	\$5,899	40.33%
\$5,000,000	(\$7,328)	(21.43%)	(\$11,779)	(34.44%)	\$7,174	39.27%	\$7,198	39.46%	\$7,374	40.33%
\$6,000,000	(\$8,892)	(21.61%)	(\$14,233)	(34.59%)	\$8,649	39.45%	\$8,673	39.60%	\$8,849	40.33%
\$7,000,000	(\$10,456)	(21.75%)	(\$16,687)	(34.71%)	\$10,124	39.58%	\$10,148	39.71%	\$10,324	40.33%
\$8,000,000	(\$12,020)	(21.85%)	(\$19,141)	(34.79%)	\$11,599	39.67%	\$11,622	39.78%	\$11,799	40.33%
\$9,000,000	(\$13,584)	(21.92%)	(\$21,595)	(34.85%)	\$13,073	39.74%	\$13,097	39.84%	\$13,273	40.33%
\$10,000,000	(\$15,148)	(21.99%)	(\$24,049)	(34.91%)	\$14,548	39.80%	\$14,572	39.89%	\$14,748	40.33%
\$15,000,000	(\$22,968)	(22.17%)	(\$36,320)	(35.06%)	\$21,922	39.98%	\$21,946	40.04%	\$22,122	40.33%
\$20,000,000	(\$30,788)	(22.26%)	(\$48,591)	(35.14%)	\$29,296	40.07%	\$29,320	40.11%	\$29,496	40.33%
\$25,000,000	(\$38,608)	(22.32%)	(\$60,862)	(35.18%)	\$36,671	40.12%	\$36,694	40.16%	\$36,870	40.33%
\$30,000,000	(\$46,429)	(22.36%)	(\$73,133)	(35.22%)	\$44,045	40.15%	\$44,068	40.18%	\$44,245	40.33%
\$35,000,000	(\$54,249)	(22.38%)	(\$85,404)	(35.24%)	\$51,419	40.18%	\$51,442	40.20%	\$51,619	40.33%
\$40,000,000	(\$62,069)	(22.40%)	(\$97,675)	(35.25%)	\$58,793	40.20%	\$58,817	40.22%	\$58,993	40.33%
\$45,000,000	(\$69,889)	(22.42%)	(\$109,946)	(35.27%)	\$66,167	40.21%	\$66,191	40.23%	\$66,367	40.33%
\$50,000,000	(\$77,709)	(22.43%)	(\$122,217)	(35.28%)	\$73,541	40.22%	\$73,565	40.24%	\$73,741	40.33%